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## **Annual accounts 2025**

International Union of Microbiological Societies  
Uppsalalaan 8  
3564 CT Utrecht  
The Netherlands

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**Executive Board at date of signing:**

R Rappuoli	President
P R Young	President-Elect
A Ventosa	Vice-President
R A Samson	Secretary-General
H V Lawrence	Treasurer
E Ron	Member at Large

**Bank at date of signing:**

**Rabobank**

Croeselaan 18  
3521 CB Utrecht  
The Netherlands

**Registered office and correspondence:**

International Union of Microbiological Societies  
Uppsalalaan 8  
3564 CT Utrecht  
The Netherlands

**Professional Congress Organizers:**

Kenes International Organizers of Congresses Ltd  
Rue Francois-Versonnex 7  
CH 1207 Geneva  
Switzerland

## **Responsibilities of the Executive Board**

The Executive Board is responsible for preparing the financial statements in accordance with applicable law under Dutch laws and regulations.

The Executive Board is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organization and of the income and expenditure for that period.

In preparing these financial statements, the Executive Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- indicate whether the applicable Dutch accounting standards have been followed; subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the organization will continue in business.

The Executive Board is responsible for keeping adequate accounting records that are sufficient to show and explain the organization's transactions and that disclose with reasonable accuracy at any time the financial position of the organization and enable them to ensure that the financial statements comply with the constitution of the organization. They are also responsible for safeguarding the assets of the organization and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**To the management of:**

Stichting International Union of Microbiological Societies  
Uppsalalaan 8  
3584CT Utrecht

Composition statement of Het online Kantoor.nu

1.

The Financial Statements 2025 van Stichting International Union of Microbiological Societies (Utrecht) is compiled by us based on the information received. The annual account consists of the balance sheet as of 31 December 2025 and the income statement with the accompanying explanation.

This explanation includes an overview of the methods used accounting policies. This compilation assignment has been performed by us in accordance with Dutch law, "Compilation assignments."

Based on this standard, we are expected to support you in the preparation and presentation of the annual accounts in accordance with Part 9, Book 2 of the Dutch Civil Code (BW)

2.

We have our expertise in the field of administrative processing and financial reporting. In a compilation assignment, you are responsible for ensuring that the information is correct and that you provide us with all relevant information. We have our work, in accordance with the applicable regulations, therefore carried out on the assumption that you have fulfilled this responsibility.

As a final piece of our work, we have broadly verified that the image of the financial statements matched our knowledge of Stichting International Union of Microbiological Societies We have not performed any audit or review procedures that enable us to make an opinion. give or draw a conclusion regarding the fairness of the annual accounts.

You and other users of these annual accounts may therefore assume that we performed the assignment professionally and carefully, with integrity and objectivity and that we deal confidentially with the by information you provide.

Trusting that we have carried out our assignment properly, we remain  
Delft May 8, 2026

Yours sincerely

**Het Online Kantoor.nu B.V.**

**Rob van der Graaf MBA**



## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

### **1. Accounting Policies**

#### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared to give a 'true and fair' view under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

#### **1.2 Income**

All income is recognised once reliably committed to or received. It is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### **1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

#### **1.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

#### **1.5 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **1.6 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 december 2025**

### **1.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event. It is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount anticipated to settle the debt or the amount received as an advanced payment for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

### **1.8 Financial instruments**

The foundation only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **1.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Executive Board in furtherance of the general objectives of the entity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Executive Board Members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**INCOME AND EXPENDITURE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2025**

	<b>2025 USD\$</b>	<b>2025 USD\$</b>	<b>2024 USD\$</b>	<b>2024 USD\$</b>
<b>Income</b>				
Contributions from members	68,242		57,938	
Journal income	14,012		25,650	
Congress Income			55,628	
Bank interest received	1,218			
<b>Total income</b>		<b><u>83,472</u></b>		<b><u>139,216</u></b>
<b>Expenditure</b>				
Scientific activities:				
- IUMS Congress 2025 (Florence)			28,700	
- IUMS Congress 2026 (preparations)	11,907			
- Representation at scientific meetings			1,031	
- Outreach programme	5,000		-	
- Other contributions	-		-	
		<b><u>16,907</u></b>		<b><u>29,731</u></b>
Routine meetings:				
- Executive Board		<u>-</u>		<u>-</u>
		-		-
Other activities				
- Contribution to ISC	1,584		1,567	
- Contribution to other bodies	-		-	
		<b><u>1,584</u></b>		<b><u>1,567</u></b>
Administrative expenses				
- Secretariat, accountancy, audit & legal costs	24,293		24,662	
- Website development & IT maintenance	2,792		3,833	
- Bank charges	1,242		1,298	
- Exchange rate (gains)/losses	(4,084)		4,527	
		<b><u>24,243</u></b>		<b><u>34,320</u></b>
<b>Total expenditure</b>		<b><u>42,734</u></b>		<b><u>65,618</u></b>
<b>Surplus/deficit of income over expenditure</b>		<b>40,738</b>		<b>73,598</b>
Accumulated fund balance at start of year		<b><u>285,460</u></b>		<b><u>211,862</u></b>
<b>Accumulated fund balance at end of year</b>		<b><u>326,198</u></b>		<b><u>285,460</u></b>

**BALANCE SHEET AT 31 DECEMBER 2025**

	<b>2025 USD\$</b>	<b>2024 USD\$</b>
<b>Balance at bank</b>	318,309	282,402
<b>Debtors</b>		
- Contributions due	1,363	1,548
- Accrued income	15,230	81,279
- Prepayments	-	-
	<hr/>	<hr/>
<b>Creditors</b>		
- Accruals	600	72,595
- Creditors	8,104	7,174
	<hr/>	<hr/>
	<u>326,198</u>	<u>285,460</u>
<b>Represented by</b>		
General funds	277,981	237,490
Designated funds		
- Arima funds	25,681	25,549
- Mudd funds	22,536	22,420
	<hr/>	<hr/>
<b>Total</b>	<u><b>326,198</b></u>	<u><b>285,460</b></u>

These financial statements were approved by the Executive Board and authorized for issue on and signed on their behalf by:

R A Samson

Date: May 12 2026

Secretary General



## **2025 Activities**

### **IUMS Congress planning**

The Executive Board, together with key members of staff from Kenes (Professional Congress Organiser), participated in regular core planning and scientific meetings ahead of the IUMS 2026 Congress (to be held in Lisbon in November 2026).

In April 2025, the Executive Board carried out a site visit in Lisbon, for the 2026 Congress, where detailed planning and logistics were discussed and agreed.

### **Executive Board meetings**

The Executive Board was not able to meet in person in 2025, however, in several zoom meetings the board discussed the current and urgent matters, together with regular email and phone contact.

### **Outreach**

IUMS outreach program 2025 conference "Global warming and microbial food safety: preparing for future challenges" was co-organized by the Center for Food and Nutrition Studies, Universitas Gadjah Mada, in collaboration with PERMI (Indonesian Society for Microbiology), PATPI (Indonesian Association of Food Technologists), APKEPI (Indonesian Food Safety Professional Association), and the Faculty of Agricultural Technology, Universitas Gadjah Mada. The event was held on August 20–22, 2025, at the Faculty of Agricultural Technology, Universitas Gadjah Mada.

Participating countries were Indonesia, Thailand, Philippines, Malaysia, Netherlands, Italy, Japan, France and United Kingdom with 180 participants.

### **ComCofs**

Several commission and committees organized meetings in 2025. For example, the International Commission on Food Mycology & International Commission on Penicillium and Aspergillus organized a workshop; Future challenges in Food Mycology food spoilage, safety and security. The meeting took place at the Westerdijk Fungal Biodiversity Institute in Utrecht (Netherlands) from 7–9 July 2025. 89 food mycologists joined the meeting.

### **Responsibilities of members**

The members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.